



GSAssociates

Business Partners and Certified Public Accountants

April 24, 2012

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street S.W.
Washington, DC 20554

Re: NetLine Communications, Corp.
FRN: 0011554888
FCC Prepaid Calling Card Quarterly Report
For the quarter ending March 31, 2012
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the FCC Prepaid Calling Card Quarterly Officer Certification Report for the quarter ending March 31, 2012, filed on behalf of NetLine Communications, Corp. No check is enclosed as there are no remittance fees due.

Should have any questions regarding this filing, please do not hesitate to contact us.

Respectfully submitted,

A handwritten signature in blue ink, reading 'Jose L. Solana', enclosed in a rectangular box.

Jose L. Solana
Managing Partner
404-579-8888

cc: Joel Bendersky, NetLine Communications, Corp.